



Instructions for Applying for Ability to Pay Financial Review Superfund Site

To process a claim of financial hardship, EPA requires you to substantiate that claim by submitting extensive and detailed financial documentation. If as a potentially responsible party (APRP@) you feel that you would face a severe financial hardship by remitting the full payment amount, you may request that EPA review your financial ability to pay by following the instructions outlined below.

Your ability to pay claim cannot be considered unless all requested information has been submitted to EPA, or a justifiable explanation as to why it cannot be provided is specifically stated. Your claim will be considered in a future settlement.

If financial information was submitted in response to previous correspondence to EPA, that information should be updated and/or supplemented.

BUSINESSES, please provide:

1. Signed copies of the most recent 5 years of federal tax returns for the business as filed with the IRS complete with all schedules and attachments.
2. Copies of the most recent 5 years of audited financial statements complete with all notes and supplementary schedules. If no audit is performed, unaudited financial statements are acceptable.
3. If not included with either the tax returns or financial statements, provide an all inclusive depreciation schedule detailing the assets of the company.
4. If your business applied for any loans within the past 3 years, provide a copy of each loan application complete with all supporting documents.
5. Provide an organization chart detailing all related entities.
6. Provide a written position statement detailing your financial condition and ability to pay. Provide any documents which support your position or which you want us to consider.
7. If applicable, provide a copy of the LLC, LLP, or partnership agreement complete with all attachments and amendments.
8. Name and telephone number of the person(s) most familiar with the submitted documents to answer questions.

SOLE PROPRIETORSHIPS AND INDIVIDUALS, please provide:

1. Signed copies of the most recent 5 years of your personal federal tax returns (i.e., IRS Form 1040) as filed with the IRS complete with all schedules and attachments.
2. Complete and sign the Financial Data Request Form included with this letter.
3. If you applied for any loans within the past 3 years, provide a copy of each loan application complete with all supporting documents.
4. A written position statement detailing your financial condition and ability to pay. Provide any documents which support your position or which you want us to consider.
5. Name and telephone number of the person(s) most familiar with the submitted documents to answer questions.

Submit all required supporting documentation within thirty (30) days of receipt of this letter. Please include your party=s name on any documents submitted to EPA. If you wish to claim that a document is confidential business information, please see Attachment 3 in this package. If you have questions, please call Kevin Shade at (214)

SUPERFUND SITE
ENCLOSURE _____

QUESTIONS

1. Please identify all officers and provide the contact information for the officers.
2. Please identify all of [Company Name] current assets and liabilities and the person who currently owns or is responsible for such assets and liabilities.
3. Please provide signed copies of all income tax returns, including all attachments thereto, submitted by [Company Name] to the Internal Revenue Service, for the most recent three calendar years.
4. If any, please provide any and all loan applications submitted to banks or other lending institutions in the last three years.
5. If any, please provide copies of the most recent three years of audited financial statements complete with all notes and supplementary schedules. If no audit has been performed, non-audited financial statements are acceptable.
6. Please provide copies of all insurance policies that may potentially provide the [Company Name] with insurance for bodily injury, property damage and/or environmental contamination in connection with the Site and/or [Company Name] business operations. Include, without limitation, all comprehensive general liability, primary, excess, and umbrella policies.
7. To the extent not identified in Question 6 above, provide all other evidence of casualty, liability and/or pollution insurance issued to [Company Name].
8. If you have any reason to believe that there may be persons able to provide a more detailed or complete response to any question contained herein or who may be able to provide additional responsive documents, please identify such persons and their contact information.
9. Please provide any additional information that you feel might help the EPA understand the financial situation of [Company Name] as it pertains to its ability to pay response costs incurred at the Site.